



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

Proposed Information Collection;

Comment Request

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration, Form 8966, FATCA Report, Form 8966-C, Cover Sheet for Form 8966 Paper Submissions, Form 8508-I, Request for Waiver From filing Information Returns Electronically, and form 8809-I, Application for Extension of Time To File Information Returns.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information, or copies of the information collection and instructions should be addressed to Allan Hopkins, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at

[Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Form 8957, Application or Foreign Account Tax Compliance Act (FATCA) Registration, Form 8966, FATCA Report, Form 8966-C, Cover Sheet for Form 8966 Paper Submissions, Form 8508-I, Request for Waiver From filing Information Returns Electronically, and Form 8809-I, Application for Extension of Time To File Information Returns.

**OMB Number:** 1545-2246.

**Form Numbers:** 8957, 8966, 8966-C, 8508-I, 8809-I.

**Abstract:** The IRS has developed these forms under the authority of IRC section 1471(b), which was added by Pub. L. 111-47, section 501(a). Section 1471 is part of the new Foreign Account Tax Compliance Act (FATCA) legislative framework to obtain reporting from foreign financial institutions on the accounts held in their institutions by US persons.

**Title:** Cover Sheet for Form 8966 Paper Submissions

**OMB Number:** 1545-2246.

**Form Number:** 8966-C.

**Abstract:** Form 8966-C is used to authenticate the Form 8966, U.S. Income Tax Return for Estates and Trusts, and to ensure the ability to identify discrepancies between the number of forms received versus those claimed to have been sent by the filer.

**Title:** Request for Waiver From Filing Returns Electronically

**OMB Number:** 1545-2246.

**Form Number:** 8508-I.

**Abstract:** Form 8508-I is used for taxpayers to request a waiver from filing Form 8966 electronically.

**Title:** Application for Extension of Time To file Information Returns

**OMB Number:** 1545-2246.

**Form Number:** 8909-I.

**Abstract:** Form 8809-I is used to request an initial or additional extension of time for file 8966 for the current year.

**Current Actions:** There are no changes being made to Forms 8957 and 8966, However, Forms 8966-C, 8508-I, and 8809-I are new forms.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Business and other for profit and not-for-profit institutions.

**Form 8966-C**

**Estimated Number of Respondents:** 1,000

**Estimated Time per Response:** 7 minutes.

**Estimated Total Annual Burden Hours:** 120

**Form 8508-I**

**Estimated Number of Respondents:** 50,000

**Estimated Time per Response:** 4 hrs., 17 minutes.

**Estimated Total Annual Burden Hours:** 214,500

**Form 8809-I**

**Estimated Number of Respondents:** 50,000

**Estimated Time per Response:** 3 hrs., 22 minutes.

**Estimated Total Annual Burden Hours:** 168,000

**Totals for this collection (all three forms)**

**Estimated Number of Respondents:** 101,000

**Estimated Total Annual Burden Hours:** 382,620

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information, unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C 6103.

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology;

and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

**Dated:** February 9, 2015.

Allan Hopkins,  
Tax Analyst.

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